



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : **Confirmation No. 5001**
Kiyotaka MATSUKAWA et al. : Attorney Docket No. 2006_0119A
Serial No. 10/567,336 : Group Art Unit 1773
Filed March 29, 2006 : Examiner Hoa T. Le

SOFT MAGNETIC COMPOSITE POWDER, : **Mail Stop: Amendment**
PRODUCTION METHOD OF THE SAME,
AND PRODUCTION METHOD OF
SOFT MAGNETIC COMPACT

RESPONSE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

THE COMMISSIONER IS AUTHORIZED
TO CHARGE ANY DEFICIENCY IN THE
FEE FOR THIS PAPER TO DEPOSIT
ACCOUNT NO. 23-0975.

Sir:

Responsive to the Office Action of July 12, 2007, Applicants submit the following remarks in support of the allowability of the claims pending in the present application. Further and favorable reconsideration is respectfully requested in view of these remarks.

Initially, with regard to the objection to the disclosure in item 2 on page 2 of the Office Action, the spelling error referred to by the Examiner was previously corrected by Applicants, as indicated on page 3 of the Amendment filed April 9, 2007.

The rejection of claims 13-30 under the first paragraph of 35 U.S.C. §112 is respectfully traversed.

The Examiner takes the position that, although the specification is enabling for a coating of inorganic insulating material wherein the insulating material is in particulate form, the specification does not reasonably provide enablement for a non-particulate coating (e.g. film coating) of inorganic insulating material.